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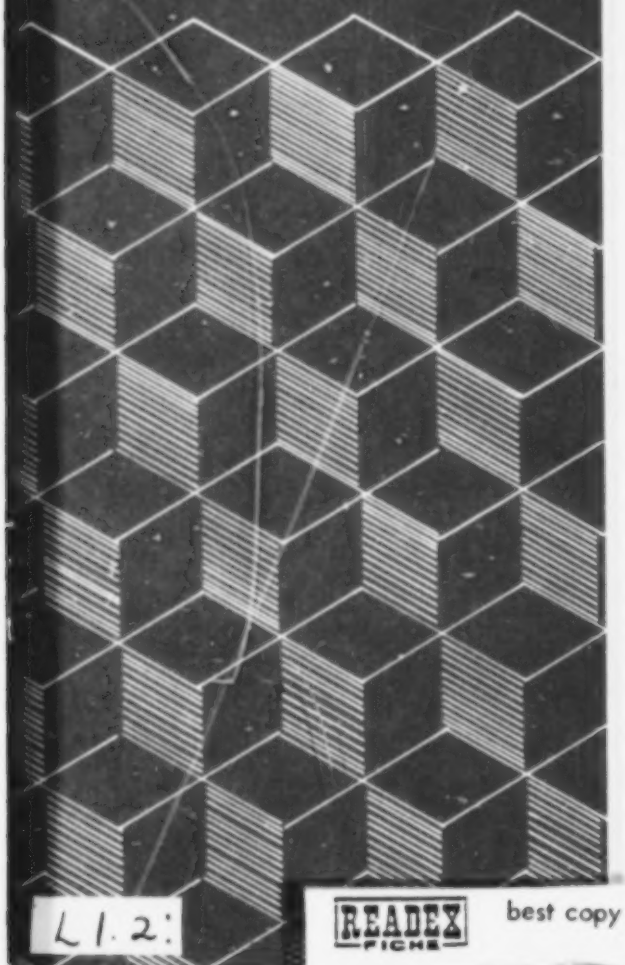
Reports Required

Under the LMRDA and the CSRA

U.S. Department of Labor
Office of Labor-Management Standards
1990



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Reports Required

Under the LMRDA
and the CSRA

U.S. Department of Labor
Elizabeth Dole, Secretary

Office of Labor-Management Standards
1990

Foreword

The Labor-Management Reporting and Disclosure Act (LMRDA), enacted by Congress in 1959 and amended several times since then, directly affects millions of people throughout the United States. It applies to union members, employers, labor relations consultants, and other persons, as well as to labor organizations (unions) and surety companies.

The Civil Service Reform Act (CSRA) was enacted in 1978 and became effective in January 1979. Title VII of the CSRA governs labor-management relations in the Federal Government and supersedes Executive Order 11491 (EO 11491), which was issued by the President in 1969 for the same purposes. Like EO 11491 before it, title VII applies to most agencies of the executive branch of the Federal Government, their employees, and the unions which represent such employees. However, the coverage provisions differ to some extent from those of EO 11491. For a list of specific inclusions to and exclusions from coverage under the CSRA, see *Who Is Covered by the Acts*, on page 4.

Standards of conduct provisions, formerly set forth in sec. 18 of EO 11491, have been incorporated into the CSRA under sec. 7120. Regulations pertaining to these provisions have been issued by the Assistant Secretary for Labor-Management Standards (Assistant Secretary). These regulations incorporate many LMRDA provisions, particularly those related to elections of union officers and to reporting, making them applicable to unions subject to the CSRA. For example, the regulations include provisions on a bill of rights for union members, on the election of union officers, and on the reporting of union finances.

Unions representing employees of the Post Office Department became subject to all LMRDA provisions on July 1, 1971, as a result of the Postal Reorganization Act of 1970 which created the U.S. Postal Service.

All reports submitted to the Department of Labor by unions and others must be filed on appropriate forms. Each form, and the information to be reported on it, is discussed in the text. The timetables at the back of this pamphlet describe each

form as to its name and number, the persons who are required to sign and file it, and its due date.

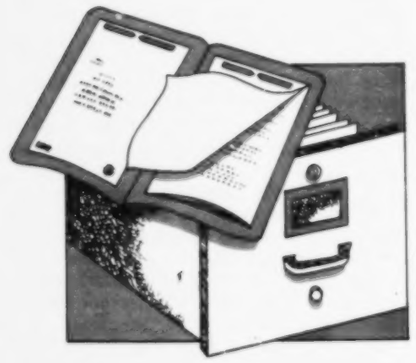
This pamphlet is designed to assist those subject to the reporting and related requirements of the LMRDA and the standards of conduct provisions of the CSRA. It presents general information about the provisions of the acts and should not be construed as an official interpretation of their provisions. Two companion pamphlets are available which, as their names suggest, provide additional information regarding provisions of the acts—*Rights and Responsibilities Under the LMRDA and the CSRA* and *Bonding Requirements Under the LMRDA and the CSRA*. Copies of these pamphlets may be obtained from the Office of Labor-Management Standards or its field offices in the cities listed on page 26.

Reports Required

Under the LMRDA
and the CSRA

The LMRDA was enacted to provide for "the reporting and disclosure of certain financial transactions and administrative practices of labor organizations and employers, to prevent abuses in the administration of trusteeships by labor organizations, to provide standards with respect to the election of officers of labor organizations, and for other purposes."

Sec. 7120 of the CSRA sets forth standards of conduct, including the requirement of filing "financial and other reports" for unions which represent employees of certain agencies of the Federal Government. A purpose of sec. 7120 is to apply to those unions "the principles applied to unions in the private sector."



Provisions of the Acts

The LMRDA, in addition to definitions, findings, and a statement of policy, consists of seven titles.

Title I is called the Bill of Rights of Members of Labor Organizations and sets forth certain basic rights which Congress believed should be guaranteed to union members by Federal law. These rights may be enforced by members through private suits in Federal district courts. Sec. 104, which sets forth the right to receive or examine collective bargaining agreements, applies not only to union members but also to all nonunion employees covered by collective bargaining agreements. The Secretary of Labor also has been given enforcement responsibilities with regard to sec. 104. These responsibilities are handled by the Department of Labor's Office of Labor-Management Standards (OLMS).

Titles II through VI deal primarily with the following: reporting by unions, by union officers and employees, by employers, by labor relations consultants, and by surety companies; union trusteeships; union elections; union safeguards; and (in title VI), certain miscellaneous provisions. The Secretary of Labor, through OLMS, has varying administrative and enforcement responsibilities under these titles. In addition, titles II through VI contain a number of criminal provisions which involve enforcement responsibilities of the U.S. Department of Justice.

Title VII contains amendments to the Labor Management Relations Act, 1947 (the Taft-Hartley Act), which involve matters administered by the National Labor Relations Board (NLRB), an independent Federal agency not part of the Department of Labor. Questions about these amendments should be directed to the NLRB at 1717 Pennsylvania Avenue, NW., Washington, D.C. 20570.

The standards of conduct regulations implementing sec. 7120 of the CSRA (29 CFR 457-459) incorporate many of the provisions of titles I through VI of the LMRDA and make them applicable to covered Federal employee unions.

Additionally, the CSRA establishes a new statutory labor-management relations program for employees in the executive branch, as well as employees of the Library of Congress and the Government Printing Office. The act also establishes a new agency, the Federal Labor Relations Authority (FLRA), an independent agency not part of the Department of Labor. The FLRA carries out responsibilities in the Federal sector roughly parallel to those of the NLRB in the private sector—for example, the determination of appropriate bargaining units; the supervision or conduct of representation elections; the resolution of negotiability disputes, unfair labor practice complaints, and exceptions to arbitration awards. Matters under FLRA jurisdiction are processed in accordance with its regulations (5 CFR 2400 et seq.). Questions about FLRA activities may be addressed to that agency at 500 C Street, SW., Washington, D.C. 20424.

Who is Covered by the Acts

Various provisions of the LMRDA apply to the following entities when they are engaged in an industry affecting commerce:

- Labor organizations (unions), except State or local central bodies and unions representing public employees whose employer is any State or political subdivision of a State, such as a county or municipality (postal employee unions are covered by virtue of the Postal Reorganization Act of 1970);
- Officers and employees of such unions;
- Members of such unions;
- Employees who work under collective bargaining agreements, even though they are not union members;
- Employers;
- Labor relations consultants;
- Surety companies;
- Trusts in which a labor organization is interested; and

- Other "persons" as defined in the LMRDA who may be covered by particular provisions of the act.

Under sec. 7120 of the CSRA and the implementing regulations, most agencies of the executive branch of the Federal Government, their employees, and the unions that represent such employees, are subject to provisions similar to those of the LMRDA.

Title VII contains specific inclusions to and exclusions from coverage. The definition of "agency" includes most executive agencies, as well as certain non-appropriated fund instrumentalities of the armed forces and the Veterans' Canteen Service, the Library of Congress; and the Government Printing Office.

Specific agencies excluded from coverage are the General Accounting Office, the Federal Bureau of Investigation, the Central Intelligence Agency, the National Security Agency, the Tennessee Valley Authority, the FLRA and the Federal Service Impasses Panel.

Other exclusions appear under the definition of "employee" in title VII, for example, members of the uniformed services and officers or employees in the Foreign Service of the United States employed in the Department of State, the Agency for International Development, or the International Communication Agency.

Labor Organization Defined

The LMRDA states: "Labor organization means a labor organization engaged in an industry affecting commerce and includes any organization of any kind, any agency, or employee representation committee, group, association, or plan so engaged in which employees participate and which exists for the purpose, in whole or in part, of dealing with employers concerning grievances, labor disputes, wages, rates of pay, hours, or other terms or conditions of employment, and any conference, general committee, joint or system board, or joint council so engaged which is subordinate to a national or international labor organization, other than a State or local central body."

The CSRA defines "labor organization" as "an organization composed in whole or in part of employees, in which employees participate and pay dues, and which has as a purpose the dealing with an agency concerning grievances and conditions of employment." It excludes from this definition an organization which—

- by its constitution, bylaws, tacit agreement among its members, or otherwise, denies membership because of race, color, creed, national origin, sex, age, preferential or nonpreferential civil service status, political affiliation, marital status, or handicapping condition;
- advocates the overthrow of the constitutional form of government of the United States;
- is sponsored by an agency; or
- participates in the conduct of a strike against the Government or any of its agencies or imposes a duty or obligation to conduct, assist, or participate in such a strike.

Organizations That Need Not Report

While the coverage of the LMRDA is broad in its definitions of commerce and industry affecting commerce, the act specifically excludes from its reporting requirements:

- State central bodies;
- Local central bodies; and
- Unions consisting exclusively of public employees whose employer is any State or political subdivision of a State, such as a county or municipality.

Although the LMRDA specifically excludes from its reporting requirements unions consisting exclusively of employees whose employer is the United States or any corporation wholly owned by the Government of the United States, these unions are subject to the act's reporting requirements by virtue of their incorporation into the regulations issued under sec. 7120 of the CSRA.

Reports Required from Unions Subject to the LMRDA and the CSRA

Initial reports

LMRDA and CSRA Regulations Require That: Every union subject to either act shall adopt a constitution and bylaws and file two copies with OLMS, along with a report giving information about the union and detailed statements about its procedures as outlined below.

When Due: Initial union reports are due within 90 days after the union first becomes subject to either act.

Preparing for Initial Report: First step—Adopt a constitution and bylaws, if this has not already been done.

Second step—Prepare the report in duplicate on the Labor Organization Information Report, Form LM-1, to accompany the constitution and bylaws when they are filed with OLMS.

Note: If all of the items on the Form LM-1 cannot be completed, the union should attach an additional explanatory statement. At a later date, when the items can be completed, the union must submit the information on a Report of Current Status: Labor Organization Information Supplement, Form LM-1A.

Facts to be Included: The following information should be included in the initial report:

- Membership composition (Postal Service employees, Federal Government employees subject to the CSRA, employees in private industry, or any combination of these);
- Name, affiliation, designation (local, lodge, etc.), and designation number of the union, as well as its classification as a local, intermediate body, or national or international union;
- Official mailing address and name of the person, if any, to whom official mail is to be sent, and any other address at which the union maintains the records necessary to verify the report;
- City, county, and State where chartered to operate;
- Union's fiscal year ending date;

- Union's expected annual receipts (more or less than $100,000);
- Names and titles of all present officers;
- Date of union's next regular election of officers;
- The rate of dues and fees, including:
  - —initiation fees or fees required from new members;
  - —fees other than dues required from transfer members;
  - —whether or not work permits are issued and, if so, the fees required; and
  - —regular dues or fees or other periodic payments required to remain a member.

In addition, all reporting unions except Federal employee unions subject solely to the CSRA must give specific details about their constitution and bylaw procedures and provisions for:

- Qualifying for and restricting membership;
- Levying assessments;
- Participating in insurance or other benefit plans;
- Authorizing the disbursement of union funds;
- Auditing the union's financial transactions;
- Calling regular and special meetings;
- Selecting officers, stewards, and any representatives to other bodies composed of union representatives;
- Describing how an officer was selected if not elected in accordance with the union's constitution and bylaws;
- Protesting a defect in the election of officers, including procedures for initiating an election protest and appealing an adverse action;
- Disciplining or removing officers or agents for breaches of their trust;
- Imposing fines, suspensions, and expulsions of members, including the grounds for such action and any provisions made for notice, hearing, judgment on the evidence, and appeal procedures;
- Authorizing bargaining demands;
- Ratifying contract terms;
- Authorizing strikes; and
- Issuing work permits.

Note: Any changes in the information supplied in the initial report must be reported to OLMS on Form LM-1A, which should be filed at the time the union files its next annual financial report. If these changes include amendments to the union's constitution and bylaws, two copies of the amended constitution and bylaws must accompany the Form LM-1A. A union which operates under a uniform constitution and bylaws prescribed by its parent union is not required to file Form LM-1A to report changes in that uniform constitution and bylaws if its parent union files an adequate number of copies of the constitution and bylaws with OLMS. Before the end of its fiscal year, OLMS sends each reporting union blank annual financial report forms together with blank Form LM-1As.

Signatures Required: The Form LM-1 report must be signed by the president and secretary or corresponding principal officers of the reporting union. The Form LM-1A report must be signed by the president and treasurer or corresponding principal officers.

File Number Assigned: OLMS assigns a six-digit file number to each union filing a Form LM-1. OLMS also acknowledges the receipt of each Form LM-1, shows this file number on the acknowledgment, and requests the union to enter this file number on its annual financial reports, on any Form LM-1A which it may file, and on all correspondence to the Department of Labor.

Annual financial reports

The LMRDA and CSRA Regulations Require That: Every union shall file a financial report annually with OLMS.

When Due: The annual financial report is due within 90 days after the end of the union's fiscal year.

Forms to be Used for Reporting: Unions with receipts of $100,000 or more—and those under trusteeship—must use the four-page Form LM-2 to report on their yearly financial activities. Unions with gross annual receipts of less than $100,000 may submit their financial report on the one-page Labor Organization Annual Report, Form LM-3.

Information to be Included: The financial report must include the following information about the reporting union and its financial affairs during the previous fiscal year:

- Assets and liabilities at the start and end of the fiscal year;
- Receipts of any kind and where they came from;
- Salaries, allowances, and other direct or indirect disbursements to each officer irrespective of amounts, and also to each employee who received more than $10,000 during the year from the reporting union and any other affiliated union;
- All direct and indirect loans made to
  —any officer, employee, or member which totaled more than $250 during the year to any one person, or
  —any business enterprise, plus a statement giving the purpose of each such loan, the security furnished, if any, and what arrangements were made for repaying the loan;
- Any other disbursements and the purposes for which they were made;
- Whether it acquired any goods or property in any manner other than by purchase, or disposed of any goods or property in any manner other than by sale;
- Whether it created or participated in the administration of a trust or other fund or organization, a primary purpose of which is to provide benefits for members or their beneficiaries, as defined by sec. 3(l) of the LMRDA;
- Whether it discovered any loss or shortage of funds or other property;
- Whether it was insured by a fidelity bond during the reporting period and, if so , the maximum amount recoverable for loss caused by any person;
- The date of its next regular election of officers;
- Whether there have been any changes which would require it to file a Form LM-1A; and
- The rate of dues and fees, including
  —initiation fees or fees required from new members;

—fees other than dues required from transfer members;
—whether or not work permits are issued and if so , the fees required; and
—regular dues or fees or other periodic payments required to remain a member.

The above information must be shown in the categories prescribed on the Labor Organization Annual Report, Form LM-2 or Form LM-3, whichever is appropriate.

Simplified Annual Reports: A local union which has no assets, liabilities, receipts, or disbursements, and which is not in trusteeship, is not required to file an annual report if its parent union files a simplified annual report on its behalf. In order to be eligible for this simplified annual reporting, the local must also be governed solely by a uniform constitution and bylaws filed with OLMS by its parent union, and its members must be subject to uniform fees and dues applicable to all members of the local unions for which the parent union submits simplified reports. The parent union must submit annually to OLMS certain basic information about the local, including the names of all officers, in a specified format, together with a certification signed by the president and treasurer of the parent union. A union must notify OLMS in advance before first submitting simplified reports on behalf of any of its locals.

Note: The first financial report filed by a new union may be for less than a full year. It should cover the period from the date the union came into existence to the end of its established fiscal year. Thereafter, a financial report should be submitted for each fiscal year within 90 days after the end of the fiscal year.

Signatures Required: The financial report must be signed by the president and treasurer or corresponding principal officers of the reporting union.

Terminal reports

Any union which ceases to exist by virtue of dissolution, or which loses its identity as a reporting union through merger, consolidation, or otherwise, must file a terminal report.

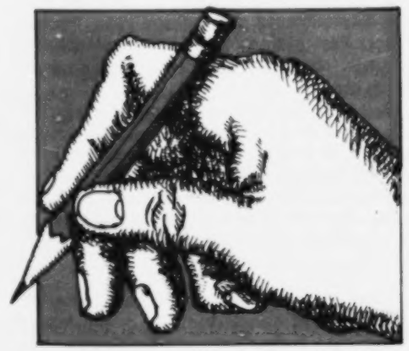
The terminal report must be filed on Form LM-2 if the union filed its last annual report on Form LM-2. It may be filed on Form LM-3 only if the union filed its last annual report on Form LM-3, and its total receipts for the part of the fiscal year during which it was in existence were less than $100,000.

This report must contain a detailed statement of the circumstances and effective date of the union's termination or loss of reporting identity. A union which is absorbed into another also must report the name, address, and file number of the union into which it has been merged. This information may be reported in the item entitled "Additional Information."

The terminal report also must reflect the union's financial condition at the time of termination or loss of reporting identity, and should cover the period from the end of the last fiscal year through the date of termination.

When Due: The terminal report should be submitted, in duplicate, within 30 days after the effective date of the union's termination or loss of reporting identity.

Signatures Required: The terminal report must be signed by the president and treasurer or corresponding principal officers who were serving at the time of termination.



Trusteeship reports

The LMRDA defines "trusteeship" as "any receivership, trusteeship, or other method of supervision or control whereby a labor organization suspends the autonomy otherwise available to a subordinate body under its constitution or bylaws."

This definition also applies to unions subject to the CSRA.

Initial Reports: Within 30 days after assuming a trusteeship over a subordinate union, the parent union must file with OLMS an initial report on the Trusteeship Report, Form LM-15, to disclose the reasons for the trusteeship, when it was established, other required information, and a complete account of the financial condition of the trusteed union at the time the trusteeship was established.

Semiannual Reports: Within 30 days after the end of each 6-month period for the duration of the trusteeship, the parent union must file a semiannual report, on Form LM-15, explaining its reasons for continuing the trusteeship.

Annual Financial Reports: For the duration of the trusteeship, the parent union must file an annual financial report on Form LM-2 on behalf of its trusteed subordinate union. An Information and Signature Sheet for Financial Report of Labor Organization Under Trusteeship, Form LM-6, must accompany the annual financial report. Both of these forms must be filed within 90 days after the end of the trusteed union's fiscal year.

In addition, if the trusteed union made any changes during the year in its constitution and bylaws, or in its practices and procedures for which separate statements must be filed, the parent union must file with the Form LM-2 a Form LM-1A which identifies these changes, together with two copies of the amended constitution and bylaws.

Terminal Reports: Within 90 days after the termination of the trusteeship, or the loss of identity as a reporting organization by the trusteed union (through dissolution, merger, consolidation, or otherwise), the parent union must file:

- A Terminal Trusteeship Information Report, Form LM-16, disclosing the date and method of terminating the trusteeship, the names, titles, and method of selecting the subordinate union's officers, and other required information;
- A terminal financial report, Form LM-2, giving a detailed account of the subordinate union's financial condition at the time of termination, together with a Form LM-6; and
- A Form LM-1A, if any changes occurred in the information previously filed on the Form LM-1 or Form LM-1A.

Other Reports: Should a union come under trusteeship before filing a Labor Organization Information Report, Form LM-1, the trustees would be responsible for submitting the Form LM-1 within the 90-day period after the trusteed union first became subject to either act.

A Schedule on Selection of Delegates and Officers, Form LM-15A, also must be filed with the initial, semiannual, and terminal trusteeship reports, whenever there was any:

- Convention or other policy-determining body to which the subordinate union sent delegates or would have sent delegates if not in trusteeship; or
- Election of officers of the union which assumed the trusteeship over the subordinate union during the period covered by the particular report.

The extent of the trusteed union's participation or nonparticipation in any such convention or election must be detailed on the Form LM-15A.

Signatures Required: All trusteeship reports on Forms LM-15, LM-15A, and LM-16, must be signed by the president and treasurer or corresponding principal officers of the parent union, and by the trustees of the trusteed subordinate union. The trustees also should sign a Form LM-6, when filing the Form LM-2, to show they are responsible for the information contained in the annual financial report and, if necessary, the Form LM-1A, because neither of these forms has a place for trustees' signatures.

Reports Required from Other Persons Subject Only to the LMRDA

(The following types of reports are not required under the CSRA.)

Union officers and employees

All union officers or employees (except employees performing exclusively clerical or custodial services) of a union subject to the LMRDA must file annual reports with OLMS within 90 days after the end of their fiscal year if they, their spouses, or their minor children had any interest, transaction, income, or benefit under specified conditions so as to secure disclosure of possible conflicts of interest.

Note: When a union is placed under trusteeship, the trustees will ordinarily be considered officers, since they usually perform executive functions in the trusteed union.

Conditions for Reporting: Union officers or employees must file a Labor Organization Officer and Employee Report, Form LM-30, if they or their spouses or minor children:

- Have any of the following interests or dealings related to an employer whose employees their union represents or is actively seeking to represent—

—hold any securities or other interest in, or have any income or other valuable benefit from, such an employer (except wages or other benefits received as bona fide employees);
—have a part in any transaction involving securities or other interests in, or loans to or from, such an employer;
—have any business transaction or arrangement with such an employer (but not including work performed and income and benefits received as bona fide employees, or transactions in the regular course of the employer's business by which goods or services are purchased at prices generally available to employees of the employer);
—have any securities or other interest in, or income or other valuable benefit from, any business consisting in substantial part of buying from, selling or leasing to, or otherwise dealing with, such an employer;

- Have received any payment of money or other thing of value from an employer or a person who acts as a labor relations consultant for an employer, except payments permitted by sec. 302(c) of the Labor Management Relations Act, 1947, as Amended (see sec. 505 of the LMRDA and also Public Laws 91-86 and 93-95); or
- Have any securities or other interest in, or income or other valuable benefit from, a business which buys from, or sells or leases to, or otherwise deals with, their unions or any trusts in which their unions are interested.

Nonreportable Activities: Certain economic interests or transactions need not be reported to OLMS. Thus, reports are not required:

- From union officers or employees if they, their spouses, or minor children do not have any transactions, interest, loans, income, or benefit of the kinds described above; or
- On bona fide investments in securities traded on a registered national securities exchange, in shares of a registered investment company, in securities of a reg-

istered public utility holding company, or on any income from such bona fide investment.

Signatures Required: Reports must be signed by the union officers or employees who are required to file them.

Employers

The LMRDA requires employers to file annual reports with OLMS within 90 days after the end of their fiscal year to disclose certain specified financial dealings with their employees, unions, union agents, and labor relations consultants.

Conditions for Reporting: Employers must file an Employer Report, Form LM-10, to disclose:

- Payments or other financial arrangements (other than those permitted under sec. 302(c) of the Labor Management Relations Act, 1947, as Amended, and payments and loans by banks and similar institutions) which they made during the preceding fiscal year to any union, its officers, or its employees;
- Payments to any of their employees for the purpose of causing them to persuade other employees with respect to their bargaining and representation rights, unless the other employees are told about these payments before or at the same time they are made;
- Payments for the purpose of interfering with employees in the exercise of their bargaining and representation rights, or obtaining information on employee or union activities in connection with labor disputes involving their company; and
- Arrangements (and payments made under these arrangements) with a labor relations consultant or any other person for the purpose of persuading employees with respect to their bargaining and representation rights, or for obtaining information concerning employee activities in a labor dispute involving their company.

Nonreportable Activities: Certain specified financial dealings which employers may have

with their employees, unions, union agents, and labor relations consultants, or expenditures for certain objects relating to employee or union activities, need not be reported to OLMS. Thus, employers need not report:

- Bona fide wages and other benefits for regular services;
- Arrangements or expenditures solely for obtaining information in connection with an administrative, arbitral, or court proceeding;
- Payments permitted by sec. 302(c) of the Labor Management Relations Act, 1947, as Amended, which exempts certain payments, such as compensation for an employee's service to an employer, payment of a court award, payment for an article bought at the market price in regular business dealings, wage check-offs made on proper written authorization from employees, and payments to trust funds for an employee's benefit when those funds meet certain detailed standards; or
- The services of a labor relations consultant or any other person with regard to advice which that consultant or person has given to the employer, or with regard to his representing the employer in a proceeding of the type referred to above, or who agrees to engage in collective bargaining on behalf of the employer.

Signatures Required: Employer reports must be signed by the president and treasurer or corresponding principal officers of the company.

Labor relations consultants

The LMRDA states: "'Labor relations consultant' means any person who, for compensation, advises or represents an employer, employer organization, or labor organization concerning employee organizing, concerted activities, or collective bargaining activities."

Activities Reports: Under the LMRDA, every person, including a labor relations consultant, who enters into an arrangement with an employer under which he or she undertakes ac-

tivities where an object thereof is, directly or indirectly,

- To persuade employees about exercising their rights to organize and bargain collectively, or
- To obtain information about the activities of employees or a union in connection with a labor dispute involving the employer (except information solely for administrative, arbitral, or court proceedings)

must file an Agreement and Activities Report, Form LM-20, with OLMS within 30 days after entering into each such reportable agreement or arrangement.

Annual Reports: Every person required to file a Form LM-20 report also must file an annual Receipts and Disbursements Report, Form LM-21, if any payments were made or received during the fiscal year as a result of arrangements of the kind requiring the Form LM-20 report. The Form LM-21 is due within 90 days after the end of the consultant's fiscal year, and it must include financial information not only about payments related to Form LM-20 arrangements, but also about other receipts and disbursements related to labor relations advice or services for employers.

Signatures Required: Consultant reports must be signed by the president and treasurer or corresponding principal officers of the consultant firm or by, if self-employed, the consultant required to file them.

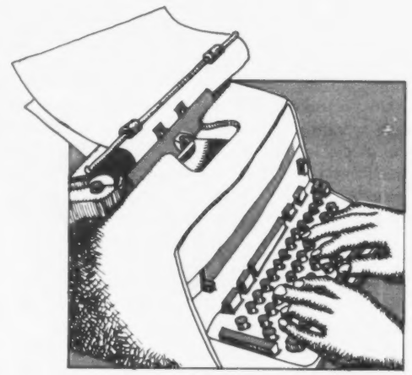
Surety companies

The 1965 amendment to the LMRDA added a requirement that every surety company which issues any bond required by the LMRDA or the Welfare and Pension Plans Disclosure Act (WPPDA) must file annual reports with OLMS on its bond experience under each act. The Employee Retirement Income Security Act of 1974 (ERISA) repealed the WPPDA and amended the LMRDA surety company reporting requirements by changing all references from WPPDA to ERISA.

Annual Reports: The Surety Company Annual Report, Form S-1, which is to be filed

within 150 days after the end of a company's fiscal year, must disclose specified premium and loss data for "honesty" and "faithful discharge" contracts under each act, and must itemize each loss reported during the year.

Signatures Required: Surety company reports must be signed by the president and treasurer or corresponding principal officers of the company.



General Rules Relating to Reports

Where mailed

All reports submitted under provisions of the LMRDA or the CSRA should be mailed to:

U.S. Department of Labor
Office of Labor-Management Standards
Washington, D.C. 20210

Reports as public information

All reports are public information, and the Secretary may publish any information or data which he obtains from reports submitted under the reporting provisions of the acts.

Any person may examine or purchase copies of such reports. All reports filed with the Secretary are available at the OLMS national office in Washington, D.C. Each OLMS field office has duplicate reports for all reporting individuals and organizations within its geographic jurisdiction.

OLMS national and field offices will provide for:

- Inspecting reports on request;
- Furnishing copies of such reports, on request and on payment of service charges of 15 cents for each page; and
- Furnishing copies of reports and documents to State agencies without charge, on request of the Governor of the State.

The Secretary may use, for statistical and research purposes, any information and data included in the reports filed with him.

Records to be kept

Every person who is required to file a report under the LMRDA or the CSRA either as an individual or as an officer of a union or company, must maintain and keep available for examination records necessary to permit verification of the report. These records must be preserved for not less than 5 years after the report is filed.

Enforcement

OLMS has authority to make investigations concerning compliance with the reporting requirements of the LMRDA and the CSRA. The Secretary may file civil actions in Federal courts to restrain violations and bring about compliance with the LMRDA.

Enforcement of the CSRA reporting requirements is through administrative action which involves the filing of a complaint by OLMS, a hearing before a Department of Labor administrative law judge, the judge's report and recommendation, and a decision and order by the Assistant Secretary.

Acts made criminal

The following acts are made criminal under the LMRDA:

- Willfully failing to file a report and keep required records;
- Knowingly making a false statement or representation of a material fact or knowingly failing to disclose a material fact in a report or other required document; and
- Willfully making a false entry in, or withholding, concealing, or destroying documents required to be kept.

The following acts by an officer or other representative of a union representing employees of covered agencies of the Federal Government are subject to appropriate enforcement action by the Assistant Secretary of Labor:

- Failing to file a report and the other documents required to be filed with it; and
- Filing a false report.

Officers of unions which represent such Government employees also are subject to the criminal penalties set forth in 18 U.S.C. 1001 for filing a false report.

Penalties

Violations of LMRDA reporting provisions are punishable by a fine of not more than $10,000, imprisonment for not more than 1 year, or both. Violations of 18 U.S.C. 1001, including filing a false report, are punishable by a fine of not more than $10,000, imprisonment for not more than 5 years, or both.

A person who has been convicted of violating, or conspiring to violate, the LMRDA's reporting requirements, or who has been convicted of violating 18 U.S.C. 1001, is prohibited from serving as:

- A union officer or employee;
- A consultant to a union;
- A labor relations consultant to a person engaged in an industry affecting commerce;

- An officer or employee (other than those performing purely clerical or custodial duties) of any group or association of employers dealing with any union; or
- In other specified positions,

for up to 13 years after his conviction if there has been no imprisonment, or for up to 13 years after the end of imprisonment if the person was imprisoned. This prohibition may be removed if citizenship rights taken away are restored or special permission to serve is obtained from the United States Parole Commission before the end of the maximum 13-year period in the case of positions in the LMRDA-covered unions, or from the Assistant Secretary or his designee in the case of positions in CSRA-covered unions. Under certain circumstances, the acts may allow for a shorter bar period of at least three years.

Other provisions

The acts also require every union to:

- Make available to all of its members information contained in all reports which it filed with OLMS; and
- Permit members, for just cause, to examine any books, records, and accounts necessary to verify such reports. (This requirement is enforceable in a civil suit filed by a member of a union subject to LMRDA reporting requirements, or administratively through the Assistant Secretary by a member of a union subject to the CSRA.)

Additional Information

Additional information about the LMRDA, including copies of the Act, compliance assistance publications, and reporting forms, is available from any one of the OLMS field offices located in the following cities:

Albany, NY	Kansas City, MO
Atlanta, GA	Los Angeles, CA
Atlantic City, NJ	Miami, FL
Birmingham, AL	Milwaukee, WI
Boston, MA	Minneapolis, MN
Buffalo, NY	Nashville, TN
Charleston, SC	New Haven, CT
Chicago, IL	New Orleans, LA
Cincinnati, OH	New York, NY
Cleveland, OH	Philadelphia, PA
Dallas, TX	Pittsburgh, PA
Denver, CO	St. Louis, MO
Detroit, MI	San Diego, CA
East Orange, NJ	San Francisco, CA
Grand Rapids, MI	Seattle, WA
Hato Rey, PR	Tampa, FL
Honolulu, HI	Washington, DC
Houston, TX	

Consult your local telephone directory listings under United States Government, Labor Department, Office of Labor-Management Standards, for the address and telephone number of the nearest OLMS field office.

Timetable of Reports Required Under LMRDA and CSRA

Form Name and Number	Report Required to be Filed by	Signatures Required	When Due
Labor Organization Information Report, Form LM-1	Each union subject to LMRDA or CSRA	President and secretary or corresponding principal officers of reporting union or, if under trusteeship at time of filing, by president and secretary or corresponding principal officers of parent union	Within 90 days after union becomes subject to LMRDA or CSRA
Report of Current Status: Labor Organization Information Supplement, Form LM-1A	Each reporting union which has made changes in its constitution and bylaws, or its practices or procedures for which it provided statements on its Form LM-1 or previously filed Form LM-1A	President and treasurer or corresponding principal officers of reporting union or, if under trusteeship at time of filing, by president and treasurer or corresponding principal officers of parent union	With union's Form LM-2 or LM-3 within 90 days after end of union's fiscal year during which changes were made

Form Name and Number	Report Required to be Filed by	Signatures Required	When Due
Labor Organization Annual Report, Form LM-2	Each reporting union with gross annual receipts of $100,000 or more and by parent union for locals under trusteeship	President and treasurer or corresponding principal officers of reporting union or, if under trusteeship at time of filing, by president and treasurer or corresponding principal officers of parent union	Within 90 days after end of union's fiscal year or, if union loses its reporting identity through dissolution, merger, consolidation, or otherwise, within 30 days after date of termination
Labor Organization Annual Report, Form LM-3	Each reporting union with gross annual receipts of less than $100,000 (see Simplified Annual Reports on page 12)	President and treasurer or corresponding principal officers of reporting union (if under trusteeship at time of filing, parent must file LM-2)	Within 90 days after end of union's fiscal year or, if union loses its reporting identity through dissolution, merger, consolidation, or otherwise, within 30 days after date of termination
Information and Signature Sheet for Financial Report of Labor Organization Under Trusteeship, Form LM-6	Each parent union on behalf of each subordinate reporting union which it places in trusteeship	Trustees of subordinate reporting union	Within 90 days after end of subordinate union's fiscal year attached to its Form LM-2 and, as required, Form LM-1 or LM-1A, and within 90 days after ending trusteeship
Trusteeship Report, Form LM-15 (including Statement of Assets and Liabilities)—initial	Each parent union which imposes trusteeship over subordinate union	President and treasurer or corresponding principal officers of parent union, and trustees of subordinate reporting union	Within 30 days after imposing trusteeship
Trusteeship Report, Form LM-15 (excluding Statement of Assets and Liabilities)—semiannual	Each parent union which continues trusteeship over subordinate union for 6 months or more	President and treasurer or corresponding principal officers of parent union, and trustees of subordinate reporting union	Within 30 days after end of each 6-month period

Form Name and Number	Report Required to be Filed by	Signatures Required	When Due
Schedule on Selection of Delegates and Officers, Form LM-15A	Each parent union which imposes trusteeship over subordinate union or continues trusteeship over subordinate union for 6 months or more when during reporting period parent union held convention or other policy-determining body to which subordinate union sent delegates or would have sent delegates if not in trusteeship, or parent union conducted election of officers	None (signatures of president and treasurer or corresponding principal officers of parent union, and trustees of subordinate union, appear on Form LM-15 or Form LM-16, as applicable)	As required, with Form LM-15 within 30 days after imposing trusteeship or end of each 6 month period, or with Form LM-16 within 90 days after ending trusteeship or subordinate union loses its reporting identity through dissolution, merger, consolidation, or otherwise
Terminal Trusteeship Information Report, Form LM-16	Each parent union which ends trusteeship over subordinate union, or where union in trusteeship loses its reporting identity	President and treasurer or corresponding principal officers of parent union, and trustees of subordinate union	Within 90 days after ending trusteeship or subordinate union loses its reporting identity through dissolution, merger, consolidation, or otherwise
Employer Report, Form LM-10	Each employer which engages in certain specified financial dealings with its employees, unions, union agents, and labor relations consultants or which makes expenditures for certain objects relating to employees' or unions' activities	President and treasurer or corresponding principal officers of reporting employer	Within 90 days after end of employer's fiscal year

Form Name and Number	Report Required to be Filed by	Signatures Required	When Due
Agreement and Activities Report, Form LM-20	Each person who enters into agreement or arrangement with employer to persuade employees about exercising their rights to organize and bargain collectively, or to obtain information about employee or union activity in connection with labor dispute involving employer	President and treasurer or corresponding principal officers of consultant firm or, if self-employed, individual required to file reports	Within 30 days after entering into such agreement or arrangement
Receipts and Disbursements Report, Form LM-21	Each person who enters into agreement or arrangement with employer to persuade employees about exercising their rights to organize and bargain collectively, or to obtain information about employee or union activity in connection with labor dispute involving employer	President and treasurer or corresponding principal officers of consultant firm or, if self-employed, individual required to file reports	Within 90 days after end of consultant's fiscal year

Form Name and Number	Report Required to be Filed by	Signatures Required	When Due
Labor Organization Officer and Employee Report, Form LM-30	Each union officer (including trustees of subordinate unions under trusteeship) and employee (other than employees performing exclusively clerical or custodial services), if officer, officer's spouse, or minor child directly or indirectly had certain economic interests during past fiscal year	Union officers and employees required to file such reports	Within 90 days after end of union officer's or employee's fiscal year

Surety Company Annual Report, Form S-1	Each surety company having bond in force insuring welfare and pension plan covered by ERISA, or insuring any union or trust in which union is interested covered by LMRDA	President and treasurer or corresponding principal officers of surety company	Within 150 days after end of surety company's fiscal year

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